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counties additional money, approximately \$15.3 million, in state support over the last couple of years. This budget, this inheritance tax, is outside the budget of the counties. It's simply monies that they can spend as they see fit. What this...this amendment is targeted at is the...the...the small estates. Tax...this is a tax on the poorest of the poor. And, if you only have one lineal descendant, \$900 is quite a bit of money coming back. So this is simply what the bill does. It simply has a...it moves the exemption...exempt amount from 10,000 to 100,000.

SENATOR CUDABACK PRESIDING

SENATOR CUDABACK: Thank you, Senator Hartnett.

SENATOR HARTNETT: And Senator Redfield made it her priority bill, and I don't know whether she'd like to speak at this time or not.

SENATOR CUDABACK: Are you giving her your time? Senator Redfield.

SENATOR REDFIELD: Thank you, Senator Cudaback, members of the body. This is my priority bill, and I think that it's important to recognize the fact that the state inheritance tax in Nebraska is not a tax that penalizes the rich. A lot of times when we think about people who have enough income to be taxed on it, we think at the federal level, and those qualifying people. But we're talking about people who don't have the wherewithal to go to accountants and set up tax shelters because they need the money to live with, they need it right now to exist. And if we want to truly help people, second generation business owners, farm owners, this is a way that we can do it. This bill has not been changed, this law has not been changed since 1901. I think it's time for us to be modern in our approach to inheritance taxes in the state of Nebraska. There are only 13 states in the United States that do have an inheritance tax, and I think it's an issue that we need to address. That's why I've prioritized it, and I am hoping that we go forward with it. I do understand that Senator Hartnett wants to study this issue and look at it. I do think that we have been looking at it very carefully in committee. We looked at four different approaches, how we could